

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2008, Legislative Day No. 17

Bill No. 109-08

Councilmembers Gardina, Oliver, Bartenfelder & Moxley

By the County Council, October 6, 2008

A BILL
ENTITLED

AN ACT concerning

Property Tax Credit - Disabled Law Enforcement Officers ~~or Correctional Officers~~ or Rescue Workers

FOR the purpose of establishing a real property tax credit for certain disabled law enforcement officers

~~or correctional officers~~ or rescue workers in accordance with state law; defining terms; providing the amount and duration of the property tax credit; providing the application procedure to receive the property tax credit; authorizing the office of budget and finance to adopt regulations to implement the property tax credit; ~~expanding the tax credit program for fallen law enforcement officers or rescue workers to include correctional officers;~~ and generally relating to a property tax credit for certain disabled personnel and for surviving spouses of fallen law enforcement ~~or correctional officers~~ or rescue workers.

EXPLANATION:

CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter stricken from existing law.

~~Strike out~~ indicates matter stricken from bill.

Underlining indicates amendments to bill.

BY repealing and reenacting, with amendments

Section 11-2-109(a), (c) and (g)
Article 11. Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code, 2003

BY adding

Section 11-2-109.1
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code, 2003

1 ~~SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY,~~
2 ~~MARYLAND, that Section 11-2-109 (a), (c) and (g) of Article 11. Taxes, title 2 - Ad Valorem taxes, of~~
3 ~~the Baltimore County Code 2003 be and it is hereby repealed and re-enacted, with amendments, to read~~
4 ~~as follows:~~

5 ~~§ 11-2-109. Property Tax Credit for Surviving Spouses of Fallen Law Enforcement Officers OR~~
6 ~~CORRECTIONAL OFFICERS or Rescue Workers.~~

7 ~~(a) Definitions.~~

8 ~~(1) In this section the following words have the meanings indicated:~~

9 ~~(2) — (i) "Dwelling" means a real property that is:~~

10 ~~1. The legal residence of a surviving spouse; and~~

11 ~~2. Occupied by not more than 2 families.~~

12 ~~(ii) "Dwelling" includes the lot or curtilage and structures necessary to use the real property~~
13 ~~as a residence.~~

14 ~~(3) — (i) "Fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker"~~
15 ~~means an individual who dies as a result of or in the course of employment in the state:~~

16 ~~1. As a law enforcement officer OR CORRECTIONAL OFFICER; or~~

17 ~~2. In the active service of a fire, rescue, or emergency medical service.~~

1 (ii) ~~"Fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker"~~
2 ~~does not include an individual whose death was the result of the individual's own willful misconduct or~~
3 ~~abuse of alcohol or drugs.~~

4 (4) ~~"Surviving spouse" means a surviving spouse, who is not remarried, of a fallen law enforcement~~
5 ~~officer OR CORRECTIONAL OFFICER or rescue worker.~~

6 ~~(c) Scope. The tax credit shall be granted under this section against the Baltimore County real property tax~~
7 ~~imposed on a dwelling that is owned by a surviving spouse of a fallen law enforcement officer OR~~
8 ~~CORRECTIONAL OFFICER or rescue worker.~~

9 (1) ~~If the dwelling was owned by the fallen law enforcement officer OR CORRECTIONAL~~
10 ~~OFFICER or rescue worker at the time of the death of the fallen law enforcement officer OR~~
11 ~~CORRECTIONAL OFFICER or rescue worker;~~

12 (2) ~~If the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker or the~~
13 ~~surviving spouse was domiciled in the state as of the date of the death of the fallen law enforcement officer~~
14 ~~OR CORRECTIONAL OFFICER or rescue worker and the dwelling was acquired by the spouse within~~
15 ~~2 years of the death of the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue~~
16 ~~worker; or~~

17 (3) ~~If the dwelling was acquired after the surviving spouse qualified for a credit for a former~~
18 ~~dwelling under item (1) or item (2) of this subsection, to the extent of the previous credit.~~

19 ~~(g) Application.~~

20 (1) ~~A surviving spouse is eligible for the tax credit in the first taxable year after the date of the~~
21 ~~death of the fallen law enforcement officer OR CORRECTIONAL OFFICER or rescue worker.~~

22 SECTION 2 1. AND BE IT FURTHER ENACTED, that Section 11-2-109.1 be and it is hereby
23 added to Article 11. Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County Code 2003 to read

as follows:

§ 11-2-109. 1. PROPERTY TAX CREDIT FOR DISABLED LAW ENFORCEMENT OFFICERS
~~OR CORRECTIONAL OFFICERS~~ OR RESCUE WORKERS.

(A) *DEFINITIONS.*

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "DWELLING" MEANS A REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED WORKER; AND

2. OCCUPIED BY NOT MORE THAN 2 FAMILIES.

(II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES
NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(3) (I) "DISABLED WORKER" MEANS A BALTIMORE COUNTY LAW ENFORCEMENT
OFFICER ~~OR CORRECTIONAL OFFICER~~ OR RESCUE WORKER WHO:

1. HAS BEEN FOUND TO BE PERMANENTLY AND TOTALLY DISABLED
BY AN ADMINISTRATIVE BODY OR COURT OF COMPETENT JURISDICTION AUTHORIZED
TO MAKE SUCH A DETERMINATION; AND

2. BECAME DISABLED:

A. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A
BALTIMORE COUNTY LAW ENFORCEMENT OFFICER ~~OR A CORRECTIONAL OFFICER~~; OR

B. WHILE IN THE ACTIVE SERVICE OF A BALTIMORE COUNTY

1 FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE.

2 (II) "DISABLED WORKER" DOES NOT INCLUDE A LAW ENFORCEMENT
3 OFFICER ~~OR CORRECTIONAL OFFICER~~ OR RESCUE WORKER WHOSE DISABILITY WAS THE
4 RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR
5 DRUGS.

6 (B) *AUTHORITY*. IN ACCORDANCE WITH THE PROVISIONS OF § 9-210 OF THE TAX-
7 PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE DIRECTOR SHALL
8 GRANT A PROPERTY TAX CREDIT TO A DISABLED WORKER WHO MEETS THE
9 REQUIREMENTS OF THIS SECTION.

10 (C) *SCOPE*. THE TAX CREDIT SHALL BE GRANTED UNDER THIS SECTION AGAINST THE
11 BALTIMORE COUNTY REAL PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED
12 BY A DISABLED WORKER:

13 (1) IF THE DWELLING WAS OWNED BY THE DISABLED WORKER AT THE TIME HE
14 WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED;

15 (2) IF THE DISABLED WORKER WAS DOMICILED IN THE STATE AS OF THE DATE HE
16 WAS ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED AND THE DWELLING
17 WAS ACQUIRED BY THE DISABLED WORKER WITHIN 2 YEARS OF THE DATE HE WAS
18 ADJUDGED TO BE PERMANENTLY AND TOTALLY DISABLED; OR

19 (3) IF THE DWELLING WAS ACQUIRED AFTER THE DISABLED WORKER QUALIFIED
20 FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1) OR ITEM (2) OF THIS
21 SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

1 (D) *AMOUNT*. THE PROPERTY TAX CREDIT SHALL EQUAL 100% OF THE BALTIMORE
2 COUNTY REAL PROPERTY TAX FOR THE DWELLING.

3 (E) *DURATION*. THE PROPERTY TAX CREDIT CONTINUES FROM YEAR TO YEAR WITHOUT
4 FURTHER APPLICATION BY THE DISABLED WORKER.

5 (F) *MAY NOT BE COMBINED*.

6 (1) THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT BE
7 COMBINED WITH ANY OTHER TAX CREDIT OR PAYMENT IN LIEU OF TAXES APPLICABLE
8 TO THE DWELLING.

9 (2) THE DWELLING IS NOT ELIGIBLE FOR ANY OTHER BALTIMORE COUNTY REAL
10 PROPERTY TAX CREDIT.

11 (G) *APPLICATION*.

12 (1) A DISABLED WORKER IS ELIGIBLE FOR THE TAX CREDIT IN THE FIRST TAXABLE
13 YEAR AFTER THE FINDING OF DISABILITY OF THE DISABLED WORKER.

14 (2) A DISABLED WORKER MAY APPLY FOR THE TAX CREDIT ON OR BEFORE
15 SEPTEMBER 30 IN THE TAXABLE YEAR FOR WHICH THE CREDIT IS REQUESTED TO BEGIN.

16 (H) *ADMINISTRATION*.

17 (1) THE DIRECTOR SHALL DEVELOP AN APPLICATION FORM AND ESTABLISH
18 PROCEDURES TO ADMINISTER THE TAX CREDIT.

19 (2) NOTWITHSTANDING SUBSECTION (E) OF THIS SECTION, THE DIRECTOR MAY

1 REQUIRE A DISABLED WORKER WHO RECEIVES A TAX CREDIT TO PROVIDE EVIDENCE
2 OF CONTINUED ELIGIBILITY.

3 (3) THE DIRECTOR MAY ADOPT REGULATIONS IN ACCORDANCE WITH ARTICLE 3,
4 TITLE 7 OF THE CODE TO CARRY OUT THE PROVISIONS OF THIS SECTION.

5 SECTION 3 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by the
6 affirmative vote of five members of the County Council shall take effect on November 16, 2008 and shall
7 be applicable to all tax years beginning after June 30, ~~2008~~ 2009.

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